

## Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)

OMB No. 1545-0430

▶ See instructions on back.

**For IRS Use Only**

Requester's name

Title

**Kind of tax**

- Income
- Gift
- Employment
- Excise

Number, street, and room or suite no. (If a P.O. box, see instructions.)

City, town, or post office, state, and ZIP code

Daytime phone number

### Tax Returns for Which Prompt Assessment of Any Additional Tax is Requested

Form Number	Tax Period Ended	SSN/EIN on Return	Name and Address Shown on Return	Service Center Where Filed	Date Filed

If applicable, provide the name of decedent's spouse (surviving or deceased)

**Spouse's social security number**

If corporate income tax returns are included, check the applicable box below:

- Dissolution has been completed.
- Dissolution has begun and will be completed either before or after the 18-month period of limitation.
- Dissolution has not begun but will begin before the 18-month period of limitation expires and will be completed either before or after that period expires.

Attached are copies of:

- The returns listed above.
- Letters of administration or letters testamentary.
- Other (describe):

I request a prompt assessment of any additional tax for the kind of tax and periods shown above, as provided by Internal Revenue Code section 6501(d).

**Sign Here**

Under penalties of perjury, I declare that I have examined this request, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

I certify that I have never been assessed any penalties for civil fraud for any federal or state tax matter nor have I been charged with, indicted for, or convicted of fraud. If you cannot certify this statement, attach a detailed statement explaining the circumstances under which you were assessed a penalty, charged with, indicted for, or convicted of fraud.

Signature of requester

Date

Identifying number

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

Use Form 4810 to request prompt assessment of tax. Attach to your request the documentation requested on Form 4810. If you prefer to use your own format, your request must list the same information as requested on this form and include the applicable attachments. Specifically, you must verify your authority to act for the taxpayers (for example, letters testamentary or letters of administration) and provide copies of the authorizing document. Also, your request must clearly show:

- It is a request for prompt assessment under section 6501(d);
- The kind of tax and the tax periods involved;
- The name and social security number (SSN) or employer identification number (EIN) shown on the return (copies of the returns may be attached to help identify the return; write at the top of the return copy: "COPY - DO NOT PROCESS AS ORIGINAL"); and
- The date and location of the IRS office where the returns were filed.

### When To File

Do not file Form 4810 requesting prompt assessment until after you file the tax returns listed on the front of this form. You must submit a separate request for prompt assessment for any tax returns filed after this Form 4810.

### Where To File

Send your request to the Internal Revenue Service Center where you filed the returns for which you are requesting prompt assessment.

### Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We collect this information under the authority under Internal Revenue Code section 6501(d). We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are

not required to request prompt assessment; however, if you do so you are required to provide the information requested on this form. Failure to provide the information may delay or prevent processing your request. Section 6109 requires you to provide the requested taxpayer identification numbers.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give such information shown on your Form 4810 to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated average times are:

<b>Recordkeeping</b> . . . . .	5 hrs., 30 min.
<b>Learning about the law or the form</b> . . . . .	0 hrs., 18 min.
<b>Preparing the form</b> . . . . .	0 hrs., 24 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	0 hrs., 0 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this request simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this tax form to the above address. Instead, see *Where To File* on this page.